

U.S. BANKRUPTCY COURT  
IN THE UNITED STATES BANKRUPTCY COURT FILED  
FOR THE DISTRICT OF NEW JERSEY (NEWARK) NEWARK, NJ

IN RE:  
BED BATH & BEYOND, INC., ET AL.  
Debtor.

) Case No. BK: 23-13359  
Chapter 11

2023 MAY 24 P 2:58  
JEANNE A. VALENTON  
BY: DEPUTY CLERK

**NOTICE OF LIEN**

COMES NOW the Oklahoma County Treasurer a secured creditor herein, and gives its Notice of Lien pursuant to 11 U.S.C. Section 546(b), respectfully showing the Court the following:

1. The undersigned, claimant herein, has its principal place of business at 320 Robert S. Kerr, Room 307, Oklahoma City, Oklahoma 73102.
2. The Debtor filed its voluntary petition under CHAPTER 11 on APRIL 23, 2023.
3. The above named debtor and the debtors property, which is now property of the estate, is indebted to the Oklahoma County Treasurer for ad valorem property taxes as referenced by the respective Proof of Claim.
4. Ad valorem property taxes constitute liens on the property of the Debtor pursuant to 68 O.S. Sections 2925, 2929, 3101, 3102 and 3103. While the County maintains it has an ever present interest in taxable property, the assessment

date of taxable property in Oklahoma is January 1st of the assessment year pursuant to 68 O.S. Section 2817, although the liens do not attach at that time.

5 To the extent (if any) that applicable law requires the County to take further action to perfect it's lien interest upon the Debtor's properties, the County recognizes that it may be stayed by the provisions of 11 U.S.C. Section 362 from taking such other action as may be required under applicable law to perfect it's interest. Accordingly, pursuant to the provisions of 11 U.S.C. Section 546(b), and for the purpose of perfecting it's lien interest in the Debtor's properties, to the extent, if any, that such interest has not been duly perfected previously, County hereby notifies the Debtor and all parties in interest that the County has a valid, duly perfected first priority lien interest in any and all of the Debtor's assessed and taxable real property pursuant to 68 O.S. Section 3101; a lien interest in any and all of the Debtor's assessed and taxable personal property which arises upon the sale of the same pursuant to 68 O.S. Section 2925 and 2929; and, a lien interest that is superior to all others filed subsequent to it in all other property of the Debtor pursuant to 68 O.S. Section 3102 and 3103; and, 11 U.S.C. Section 546(b).

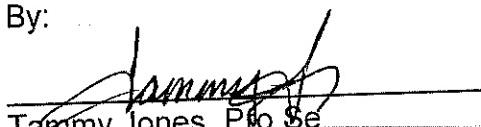
6. This notification is not intended and shall not be construed as a waiver of, or an election of remedies with respect to, any of the rights and/or remedies that the County may have pursuant to applicable law, and all such rights are expressly reserved. Nothing herein contained shall be deemed to constitute an admission that this Notice is necessary in order for the County to perfect its interest in the Debtor's properties.

Dated: MAY 19, 2023

Respectfully submitted,

OKLAHOMA COUNTY TREASURER

By:

  
\_\_\_\_\_  
Tammy Jones, Pfo Se  
Oklahoma County Treasurer  
320 Robert S. Kerr, Room 307  
Oklahoma City, Okla. 73102  
(405)-713-1324  
[tammy.jones@oklahomacounty.org](mailto:tammy.jones@oklahomacounty.org)

CERTIFICATE OF SERVICE

I hereby certify that on the 19<sup>TH</sup> day of MAY, 2023 a true and correct copy of the above and foregoing was mailed, postage prepaid, to the following:

ROSS FIEDLER  
KIRKLAND & ELLIS LLP  
601 LEXINGTON AVENUE  
NEW YORK, NY 10022

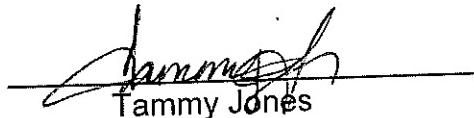
RICHARD U.S. HOWELL, P.C.  
KIRKLAND & ELLIS LLP  
300 NORTH LASALLE STREET  
CHICAGO, IL 60654

CASEY MCGUSHIN  
3101 OLD JACKSONVILLE RD  
SPRINGFIELD, IL 62704

MICHAEL D. SIROTA  
COLE SCHOTZ P.C.  
25 MAIN STREET  
HACKENSACK, NJ 07601

U.S. TRUSTEE  
OFFICE OF THE U.S. TRUSTEE  
ONE NEWARK CENTER, STE 2100  
NEWARK, NJ 07102

U.S. BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY (NEWARK)  
MARTIN LUTHER KING, JR. FEDERAL BLDG  
50 WALNUT STREET  
NEWARK, NY 07102

  
Tammy Jones





**Forrest "Butch" Freeman  
County Treasurer**

320 ROBERT S. KERR, ROOM 307  
OKLAHOMA CITY, OKLAHOMA 73102-3434

RECEIVED  
05-19-2023  
**AMOUNT \$3000.50**  
ZIP 73102  
0411220424

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DISTRICT OF NEW JERSEY (NEWARK)  
MARTIN LUTHER KING, JR. FEDERAL BLDG  
50 WALNUT STREET  
NEWARK, NJ 07102

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